

REPORT OF AN AUDIT  
OF  
THE ACCOUNTS  
OF  
  
The Town of Whately

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For the Period from November 9, 1926  
to December 31, 1928

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Made in Accordance with the Provisions of Chapter 44,  
General Laws

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JANUARY 29, 1929

WINTLEY HISTORICAL  
SOCIETY INC.  
WINTLEY, MASS. 01088

B-99-001



Mr. Theodore N. Waddell,  
Director of Accounts,  
Department of Coproportations and Taxation,  
State House, Boston.

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Whately for the period from November 9, 1926, to date of the previous audit, to December 19, 1928, and submit the following report thereon:—

The books and accounts of the treasurer were examined and checked in detail. The recorded receipts were checked with the records in the departments collecting money for the town and with the other sources from which money was paid into the town treasury, while the payments were checked with the selectmen's orders authorizing the treasurer to disburse town funds.

The cash book was footed throughout for the period covered by the audit, the cash on hand was verified by an actual count, and the bank account was reconciled with a statement furnished by the bank.

The surety bonds of the town treasurer, the town clerk and the tax collector were examined and found to be in proper form.

In checking the expenditures against the various appropriations in 1927, it was noted that the sum of \$13,000 was expended for highway work under Chapter 90, General Laws, although no record of an appropriation therefor was noted on the town clerk's records of town meetings. It appears, however, that an appropriation of \$3,000 was voted by the town for the above-mentioned highway work, which sum was to be used in conjunction with the allotments of \$7,000 and \$3,000 from the State and the County, respectively. Apparently the town clerk failed to record the vote of the town, and the assessors, not receiving a certified record of the appropriation, consequently did not raise

the \$3,000. The overdraft thus created was not appropriated for either in 1927 or in 1928, and it is recommended, therefore, that the sum of \$3,000 be appropriated at the next town meeting and raised in the revenue of 1929.

It was also noted that in 1928 the town voted appropriations amounting to \$4,078.75 from surplus revenue, although the balance in the surplus revenue account on January 1, 1928, amounted only to \$3,404.36, the entire sum of which was represented by uncollected taxes. The above transfer from surplus revenue created a revenue deficit of \$674.39, which has since been offset through the collection of receipts in excess of the amount estimated by the assessors, and by the assessment of omitted taxes. Caution should be exercised in the future in voting transfers from surplus revenue, for unless such transfers are actually represented by free cash in the treasury, the financial condition of the town may be impaired and the town treasurer hindered from complying with the provisions of Chapter 44, General Laws, as affecting the issuance and payment of temporary revenue loans.

Expenditures for the operation of a tractor have been made from tractor earnings, without an appropriation therefore. This practice is a violation of Section 53, Chapter 44, General Laws, which reads as follows:

All moneys received by any town officer or department, except as otherwise provided by special acts and except fees provided for by statute, shall be paid by such officers or department upon their receipt into the town treasury. Any sums so paid into the town treasury shall not later be used by such officer or department without a specific appropriation thereof except that sums allotted to towns for highway purposes by the commonwealth or a county, which shall be used only for the purposes specified by the officials making the allotment or to meet temporary loans issued in anticipation of such allotment as provided in sections six or six A, shall be available therefor without any appropriation.

Attention is also called to Sections 31 and 62, Chapter 44, General Laws, as amended, which read as follows:



Section 31. No department of any city or town, except Boston, shall incur liability in excess of the appropriation made for the use of such department, except in cases of extreme emergency involving the health or safety of persons or property, and then only by a vote in a city of two thirds of the members of the city council, and in a town by a vote of two thirds of the selectmen.

Section 62. Any city, town or district officer who knowingly violates, or authorizes or directs any official or employee to violate, any provisions of this chapter, or any other provision of general law relating to the incurring of liability or expenditure of public funds on account of any city, town or district, or any provision of special law relating to the incurring of liability or expenditure of public funds as aforesaid; shall, except as otherwise provided, be punished by a fine of not more than one thousand dollars or by imprisonment for not more than one year, or both; and the mayor, selectmen, prudential committee, or commissioners, shall, and five taxpayers may, report such violation to the district attorney who shall investigate and prosecute the same.

It is recommended that an appropriation be voted for the expense of operating the tractor, the appropriation to be provided for either by taxation or by a transfer from tractor earnings accumulated and actually on hand at the time such transfer is voted by the town.

The warrants for the commitments of taxes for the years 1927 and 1928 were verified. The collections of taxes for the years 1925, 1926, 1927 and 1928 were checked with the treasurer's cash book, the abatements were checked with the assessors' records of abatements granted, and the outstanding accounts were listed and proved.

The outstanding accounts were further verified by sending notices to all persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts are correct, as listed. The cash on hand was verified by an actual count.

The records of receipts of the town clerk for the period covered by the audit were examined and checked. The

collections of dog license fees were checked with the record of licenses issued, and the payments to the County were verified. The records of hunting and fishing licenses were checked with the records of receipts, and the payments to the State were verified. The cash on hand was verified by an actual count.

The savings bank books and securities representing the investments of the Cemetery Trust Funds and the Davenport School and Poor Fund were personally examined and checked. The income was proved and the payments were verified. The interest on the mortgage representing the investment of the Dickinson Cemetery General Care Fund has not been paid promptly and legal expense has been entailed in the collection of this interest. The payment of interest when due should be required.

In addition to the departments and accounts mentioned, the accounts of all other departments receiving money for the town were examined and verified.

Appended to this report are tables showing a reconciliation of the treasurer's cash, summaries of the tax accounts, of the accounts of the town clerk and the sealer of weights and measures, as well as a statement of the trust fund transactions. A balance sheet showing the financial condition of the town as of December 19, 1928, is also appended.

While engaged in making the audit, I received co-operation from all officials, and on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

EDWARD H. FENTON,  
Chief Accountant.

## RECONCILIATION OF TREASURER'S CASH

Balance November 8, 1926, per previous audit,	\$10,480.95	
Receipts Nov. 8 to Dec. 31, 1926,	28,890.59	\$39,371.54
Payments Nov. 9 to Dec. 31, 1926,	\$38,420.60	
Balance Dec. 31, 1926,	950.94	\$39,371.54
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Balance January 1, 1927,	\$950.94	
Receipts 1927,	102,554.14	\$103,505.08
Payments per selectmen's orders,	\$102,550.51	
Balance Dec. 31, 1927,	954.57	\$103,505.08
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Balance January 1, 1928,	\$954.57	
Receipts Jan. 1 to Dec. 19, 1928,		
per cash book,	102,884.12	\$103,838.69
Payments Jan. 1, to Dec. 19, 1928:		
Per selectmen's orders,	\$77,693.92	
Without orders:		
Mother's aid,	45.00	
Street lights,	2,108.33	
Barnard Church Fund		
Income,	22.50	
	79,869.75	
Balance Dec. 19, 1928:		
Hampshire County Trust		
Company,	\$23,905.00	
In office, verified,	63.94	
	23,968.94	\$103,838.69
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# HAMPSHIRE COUNTY TRUST COMPANY OF NORTHAMPTON

Balance Dec. 19, 1928, per statement,	\$27,028.26
Balance Dec. 19, 1928,	
per check book,	\$23,905.00
Outstanding checks, Dec. 19, 1928,	
per list,	3,123.26
	\$27,028.26

## TAXES—1925

Cash on hand Nov. 8, 1926	
per previous audit,	\$15.00
Outstanding Nov. 8, 1926	
per previous audit,	1,035.41
	\$1,050.41
Payments to treasurer:	
Nov. 8 to Dec. 31, 1926,	\$963.02
1927,	69.39
	\$1,032.41
Abatements Nov. 8 to Dec. 31, 1926,	18.00
	\$1,050.41
	<u><u>          </u></u>

## TAXES—1926

MARY J. HOWES, Collector

Cash on hand Nov. 8, 1926	
per previous audit,	\$4,218.59
Outstanding Nov. 8, 1926	
per previous audit,	17,776.87
Additional commitment,	2.00
Interest reported as taxes 1927,	1.98
	\$21,999.44



Payments to treasurer:

Nov. 8 to Dec. 31,		
1926,	\$11,627.55	
1927,	9,645.97	
		\$21,273.52
Abatements Nov. 8 to Dec. 31, 1926,	48.57	
Outstanding Dec. 31, 1927,	677.35	
		<u>\$21,999.44</u>
Outstanding Jan. 1, 1928,		\$677.35
Payments to treasurer Jan. 1 to		
March 27, 1928,	\$159.30	
Abatements Jan. 1 to Mar. 27, 1928,	36.02	
Outstanding Mar. 27, 1928, recommitted		
to Leon M. Morton, Collector,	482.03	
		<u>\$677.35</u>

TAXES—1926

LEON M. MORTON, Collector

Re-commitment per warrant,		
March 28, 1928,		\$482.03
Payments to treasurer March 28		
to Dec. 19, 1928,		<u>\$482.03</u>

TAXES—1927

MARY J. HOWES, Collector

Commitment per warrant,		\$39,420.31
Payments to treasurer,	\$24,398.17	
Outstanding Dec. 31, 1927,	15,022.14	
		<u>\$39,420.31</u>

Outstanding Jan. 1, 1928,	\$15,022.14	
Additional commitment,	2.00	
Interest reported as taxes,	.87	
Re-commitment warrant March 27, 1928 in excess of detailed list,	4.03	
		\$15,029.04
Payments to treasurer Jan. 1 to Mar. 27, 1928,	\$3,093.09	
Abatements Jan. 1 to Mar 27, 1928,	699.29	
Warrant in excess of commitment list,	.07	
Re-commitment March 27, 1928, to Leon M. Morton, collector,	11,231.76	
Due from Mary J. Howes, collector,	4.83	
		<u>\$15,029.04</u>

#### TAXES—1927

##### LEON M. MORTON, Collector

Re-commitment per warrant, Mar. 28, 1928,	\$11,231.76	
Re-commitment warrant in excess of detailed list,	\$4.03	
Payments to treasurer March 28 to December 19, 1928,	7,009.25	
Abatements March 28 to December 19, 1928,	2.00	
Outstanding Dec. 19, 1928, per list,	4,143.93	
Cash on hand Dec. 19, 1928,	72.55	
		<u>\$11,231.76</u>

#### TAXES—1928

Commitment per warrant,	\$39,876.26	
Additional commitment,	264.00	
		\$40,140.26



Payments to treasurer to Dec.		
19, 1928,	\$20,482.31	
Abatements to Dec. 19, 1928,	9.80	
Warrant in excess of commitment list	6.02	
Outstanding Dec. 19, 1928,		
per list,	19,642.13	
		<u>\$40,140.26</u>

## INTEREST ON TAXES

MARY J. HOWES, Collector

### Collections:

#### Levy of 1925:

Nov. 9 to Dec. 31, 1926,	\$50.32	
1927,	3.76	
		\$54.08

#### Levy of 1926:

Nov. 9 to Dec. 31, 1926,	\$62.77	
1927,	231.23	
Jan. 1 to Mar. 27, 1928,	58.88	
		352.88

#### Levy of 1927:

1927,	\$40.19	
Jan. 1 to Mar. 27, 1928,	50.56	
		90.75
		\$497.71

### Payments to treasurer:

Nov. 9 to Dec. 31, 1926,	\$113.09	
1927,	273.20	
Jan. 1 to Mar. 27, 1928	108.57	
		\$494.86

Interest reported as taxes 1926,	\$1.98	
Interest reported as taxes 1927,	.87	

2.85  
\$497.71

## INTEREST ON TAXES

LEON M. MORTON, Collector

Collections Mar. 28 to Dec. 19, 1928:

Levy of 1926,	\$54.81	
Levy of 1927,	346.21	
Levy of 1928,	25.80	
		\$426.82

Payments to treasurer Mar. 28 to

Dec. 19, 1928,	\$410.29	
Cash on hand Dec. 19, 1928,	16.53	
		\$426.82

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## DOG LICENSES

Licenses issued 1927:

Males,	75 at \$2.00,	\$150.00	
Spayed females,	7 at 2.00,	14.00	
Females,	14 at 5.00,	70.00	
			\$234.00

Payments to County 1927,	\$214.80	
Fees retained, 96 at 20c,	19.20	
		\$234.00

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Licenses issued Jan. 1 to Dec. 19, 1928:

Males,	85 at \$2.00,	\$170.00	
Spayed females,	9 at 2.00,	18.00	
Females,	10 at 5.00,	50.00	
			\$238.00

Payments to County Jan. 1 to

Dec. 19, 1928,	\$217.20	
Fees retained, 104 at 20c,	20.80	
		\$238.00

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## HUNTING AND FISHING LICENSES

### Licenses issued 1927:

Resident citizens' sporting,	95 at \$2.25,	\$213.75	
Resident citizens' trapping,	13 at 2.25,	29.25	
Non-res. citizens' sporting,	2 at 2.25,	4.50	
Minor trappers'	15 at .75,	11.25	
Duplicates,	1 at .50,	.50	
			\$259.25

Payments to State 1927,	\$228.00	
Fees retained 1927,	31.25	
		\$259.25

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### Licenses issued Jan. 1 to Dec. 19, 1928:

Resident citizens' sporting,	86 at \$2.25,	\$193.50	
Resident citizens' trapping,	16 at 2.25,	36.00	
Minor trappers',	20 at .75,	15.00	
Duplicates,	1 at .50,	.50	
Non-res. citizens' sporting,	1 at 5.25,	5.25	
Alien sporting,	1 at 15.25,	15.25	
			\$265.50

Payments to State Jan. 1 to Dec. 19, 1928,	\$212.00	
Fees retained,	31.00	
Cash on hand Dec. 19, 1928, including		
December fees, (verified),	22.50	
		\$265.50

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## SEALER OF WEIGHTS AND MEASURES

ALBERT ZASKY, Sealer

Cash on hand Nov. 8, 1926		
per previous audit,	\$43.00	
Fees Nov. 9 to Dec. 31, 1926,	4.20	
		\$47.20

Payments to treasurer Nov. 9 to Dec. 31, 1926,	\$47.20
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WILLIAM H. SULLIVAN, Sealer

Fees 1927,	\$39.67
Payments to treasurer 1927,	\$39.67

Fees Jan. 1 to Dec. 19, 1928,	\$31.61
Payments to treasurer Jan. 1 to Dec. 19, 1928,	\$31.61

CEMETERIES

Sale of lots Jan. 1 to Dec. 19, 1928,	\$30.00
Payments to treasurer Jan. 1 to Dec. 19, 1928,	\$30.00

S. T. DAVENPORT POOR AND SCHOOL FUND

	Savings Bank Deposits	Total
On hand November 8, 1926,	\$200.00	\$200.00
On hand at end of year, 1926,	\$200.00	\$200.00
On hand at end of year 1927,	\$200.00	\$200.00
On hand December 19, 1928,	\$200.00	\$200.00

Receipts		Payments	
	1927		
Income,	\$9.09	Transfer to town,	\$9.09
	January 1 to December 19, 1928		
Income,	\$9.09	Transfer to town,	\$9.09



## CEMETERY GENERAL CARE FUND

	Savings Bank Deposits	Securities Par Value	Total
On hand November 8, 1926, .....		\$2,000.00	\$2,000.00
On hand at end of year 1926, .....		\$2,000.00	\$2,000.00
On hand at end of year 1927, \$1,000.00	\$1,000.00	\$1,000.00	\$2,000.00
On hand December 19, 1928, \$1,000.00	\$1,000.00	\$1,000.00	\$2,000.00

Receipts		Payments	
<i>November 8 to December 31, 1926</i>			
Income,	\$21.25	Transfer to town,	\$21.25

1927			
Sale of securities,	\$1,000.00	Deposited in	
Income,	240.69	savings bank,	\$1,000.00
		Transfer to town,	240.69
	<u>\$1,240.69</u>		<u>\$1,240.69</u>

<i>January 1 to December 19, 1928</i>			
Income,	\$29.16	Transfer to town,	\$29.16

## CEMETERY PERPETUAL CARE FUNDS

	Savings Bank Deposits	Securities Par Value	Total
On hand November 8, 1926,	\$2,953.37	\$100.00	\$3,053.37
On hand at end of year 1926,	\$3,042.85	\$100.00	\$3,142.85
On hand at end of year 1927,	\$3,277.42	.....	\$3,277.42
On hand December 19, 1928,	\$3,462.12	.....	\$3,462.12

Receipts	Payments
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*November 8 to December 19, 1926*

Income,	\$2.12	Deposited in	
Bequest,	100.00	savings banks,	\$89.48
		Transfer to town,	12.64
	<u>\$102.12</u>		<u>\$102.12</u>

1927

Sale of securities,	\$100.00	Deposited in	
Income,	140.93	savings banks,	\$234.57
Bequest,	100.00	Transfer to town,	106.36
	<u>\$340.93</u>		<u>\$340.93</u>

*January 1 to December 19, 1928*

Income,	\$149.83	Deposited in	
Bequest	150.00	savings banks,	\$184.70
		Transfer to town,	115.13
	<u>\$299.83</u>		<u>\$299.83</u>



## BALANCE SHEET—December 19, 1928

[illegible]







